



Special Notice

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Retailers Reminded That District Tax is Not Based on Zip Codes

You are receiving this notice because you are a registered retailer with a business location in zip code 92019, 92020, or 92021, but which is located outside the city limits of El Cajon. It clarifies when you must charge the City of El Cajon Public Safety Facilities Transactions and Use Tax, and when you cannot charge the tax. The tax, which is 0.50 percent, became effective April 1, 2005.

If you regularly deliver merchandise to locations within the city limits of El Cajon, you are responsible for reporting the El Cajon 0.50 percent tax. You should not charge the tax if the sales occur at your business location outside of the El Cajon city limits.

California's statewide sales and use tax rate is 7.25 percent. However, the rate is higher in locations where voters have approved additional district taxes. For example, in the City of El Cajon, located in San Diego County, the rate is 8.25 percent. This rate reflects the 7.25 percent statewide base rate plus 0.50 percent for the San Diego County Regional Transportation Commission and 0.50 percent for the City of El Cajon Public Safety Facilities Transactions and Use Tax. The tax rate in areas of San Diego County outside the city of El Cajon is 7.75 percent.

It is very important to note that you cannot determine the correct tax rate based on the customer's zip code. The 92019, 92020 and 92021 zip codes encompass both the incorporated city limits of El Cajon, which has a tax rate of 8.25 percent, and the unincorporated county areas with a tax rate of 7.75 percent.

To allow for the correct application of district taxes, the City of El Cajon has provided a list of addresses located inside its incorporated city limits, which is available on its website at http://www.ci.el-cajon.ca.gov/dept/El_Cajon_Sales_Tax_Addr.pdf. Our website also provides a link to the City of El Cajon address list at <http://www.boe.ca.gov/sutax/pdf/districtratelist.pdf>.

For a detailed explanation of how to apply district taxes, publication 44, *Tax tips for District Taxes* and publication 105, *District Taxes and Delivered Sales* are available on our website at <http://www.boe.ca.gov/info/boelist.htm>, or you may call our Information Center. Staff are available from 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding state holidays, at 800-400-7115 (TDD/TTY 800-735-2929).

Taxpayers' Rights Advocate: 888-324-2798